URDU RANGE, CHIKMAGALUR—
1. M N Ahamed Beig, Master, Urdu Primary Boys' School, Buddan—nagar.
2. Gulam Mohiyuddin, Master Urdu Primary Boys' School, Thangali.

URDU RANGE, TARIKERE
1. Noorunnissa Begam, Mistress, Urdu Primary Girls' School, Kallenahally.
2. Zainullabuddin, Master, Urdu Primary Boys' School, Baggavalli

AHHED HUSSAIN,
D.E.O.

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FINANCIAL DEPARTMENT

OFFICE OF THE ACCOUNTANT-GENERAL, MYSORE, BANGALORE.

Circular dated 18th April 1951.

To

All Treasury Officers.

Subject :—Transfer of the Accounts and Departmental Audit Work of the Electrical Department to the Chief Electrical Engineer of the Mysore Government—Changes in Treasury Accounts—Instructions issued.

No. 24—T.M. With immediate effect, the Electrical Audit and Accounts Office under the Auditor will cease to be a sub-audit office under the Accountant-General. The Accounts organisation will be transferred intact to the Chief Electrical Engineer. The Auditor will henceforth be known as Chief Accounts Officer, Electrical Department, and he will work under the Chief Electrical Engineer.

The following changes will come into effect from 1st April 1951 :—

1. The transactions of the Electrical Department which were hitherto being accounted for under the head "36. Remittances, Electrical Department" will now be accounted for under "S. Remittances—Miscellaneous Remittances—(c) Remittances of the Electrical Department". The detailed heads that will be operated upon at the Treasury are (1) Payments into Treasuries and Banks by the Electrical Department, and (2) Cheques on Treasuries.

Item (1) will accommodate amounts collected by the Sectional Officers of the Electrical Department and remitted into treasuries. Detailed schedules showing the amounts remitted into the treasury, supported by the challans should be sent to the Chief Accounts Officer, Office of the Chief Electrical Engineer in Mysore, Bangalore, a copy being at the same time sent to the Accountant-General, Mysore, Bangalore, as at present.

Item (2) will accommodate payments at the Treasuries, of cheques issued by the Chief Accounts Officer, Electrical Department. In this case also, the schedules, together with the supporting 'Paid' Cheques should be sent to the Chief Accounts Officer, Electrical Department, a copy of the schedule being at the same time sent to the Accountant-General, Mysore, Bangalore, as at present.

2. The Treasury Officers are requested to honour the cheques issued by the Chief Accounts Officer, Electrical Department.

419 S. GUPTA, *Accountant-General.*

Dated 16th April 1951.

To

All Treasury Officers.

Subject :—

Re Deduction of Income-tax from interest on Government of India Securities during the financial year 1951-52.

1. The Finance Act, 1951 lays down that income-tax for the year beginning on the first day of April 1951, shall be charged at the rates specified in the schedule below :—

SCHEDULE.

In the case of every individual, Hindu Undivided Family, unregistered firm and other association of persons :—

		Rate	Surcharge
1	On the first Rs. 1,500 of total income.	Nil ...	Nil
2	On the next Rs. 3,500 of total income.	Nine pies in the rupee.	One-twentieth of the rate specified in the preceding column.
3	On the next Rs. 5,000 of total income.	One anna and nine pies in the rupee.	Do do
4	On the next Rs. 5,000 of total income.	Three annas in the rupee.	Do do
5	On the balance of total income.	Four annas in the rupee.	Do do

2. In making payment of interest on Government securities on or after the 1st April 1951, you should deduct income-tax at the miximum rate of four annas in the rupee along with the surcharge as stated above, except in the cases where an exemption or abatement certificate, granted by an Income-tax Officer in India under the proviso to Sub-Section (3) of Section 18 of the Indian Income-tax Act, 1922, is produced. The following instructions should be followed in this connection :—

(i) Exemption certificates issued before the 1st April 1951, authorising deduction of tax at nil pies in the rupee should be accepted and acted upon Abatement certificates, if any, specifying the rates of 6, 4, 2 2/3 or 1 1/3 pies in the rupee should be treated as exemption certificate and no tax should be deducted in such cases.

(ii) No tax should be deducted in cases in which, from a certificate issued by the Income-Tax Officer or otherwise you are satisfied that the payee is a person exempt from income-tax under Section 4 (3) of the Indian Income-tax Act, 1922.

(iii) In the case of abatement certificates issued between 1st April 1939 and 31st March 1946, specifying the basic rates of 9, 15 and 24 pies in the rupee or such basic rates increased by a rate of surcharge, the basic rate only *excluding* the surcharge should be deemed to have been altered to 9, 21 and 36 pies in the rupee, respectively ; to each of such basic rates should be added a surcharge equal to one-twentieth thereof, and the tax deducted accordingly.

(iv) Abatement certificates issued after 1st April 19[illegible] specifying rates lower than 12, 24 and 42 pies respectively, should be deemed as if the figures 12, 24 and 42 were read as 9, 21 and 36 together with a surcharge equal to one-twentieth of each and tax deducted accordingly.

(v) Exemption or abatement certificates issued on or after the 1st April 1951 should be accepted and acted upon.

(vi) In cases of doubt the nearest Income-tax Officer should be consulted before making the deduction from interest on Government Securities.

3. Spare copies of the Circular letter are enclosed for distribution among the Sub-treasuries subordinate to you.

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Dated 23rd April 1951.

To

All Treasury Officers.

Subject :—Remittance of Railway Cash to Mysore District Treasury and withdrawals from the Banks and Treasuries.

No. T. 34—H. A. T. M. With effect from 14th April 1951 the Mysore State Railway has merged with M. & S. M. and S. I. Railways to form the Southern Railway. Pending settlement of the details of the merger in regard to remittances and withdrawal of cash, the existing procedure will continue. That is the Chief Accounts Officer and Assistant Accounts Officer issuing cheques on Treasuries and Banks will continue to do so with the change that they will sign the cheques in future as "For Chief Accounts Officer, Southern Railway (Mysore)". The Mysore District Treasury should continue to receive the Railway Cash and the Banks and Treasuries will continue to honour the Railway Cheques as heretofore.

V. K. SUBRAHMANYAM,
581 *Deputy Accountant-General.*